Does Online Learning Impact Accounting Students’ Performance? An Empirical Answer from Kuwait

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Abstract
This study aimed to empirically assess and document the impact of online learning on the academic performance of accounting students at a business college in Kuwait. The main value of this study would be its effort to fill some of the gaps in the existing local and regional remote (distance) accounting education literature as e-learning is considered to be a new phenomenon in most developing countries including Kuwait. A linear regression model (OLS), correlation, and t-tests analyses using a sample of 143 accounting students, who were enrolled before and during the COVID-19 pandemic, were used to test the study's hypotheses. The results indicate that there was a statistically significant association between learning systems (class delivery models) and accounting students’ performance explaining the superiority of the academic performance of accounting students utilizing online learning over the performance of the same group of students using traditional learning and showing the significant impact of learning systems on accounting students' performance. The study concluded by considering the implications of these findings, which can provide decision-makers with a useful benchmark for improving accounting programs by considering online learning as an alternative system to traditional learning and provide insights for future academic research.

Keywords
Accounting Education, Accounting Distance Education, Accounting Students’ Performance, Accounting, Kuwait

1. Introduction
The notion that learning only takes place in traditional classrooms or in a face-to-face environment has been severely challenged for the first time in many countries around the globe with the appearance of the COVID-19 pandemic (the pandemic hereafter). As a consequence of the pandemic, the entire education system in Kuwait, as in many other countries around the world, has been driven to shift into remote education. The sudden and dramatic transition from conventional education (traditional classrooms or face-to-face environment) to remote education (virtual environment) has certainly had significant implications for accounting faculty and students. Remote (distance) education has been recognized for the very first time in one of the business colleges in Kuwait (the College hereafter) since August 2020.

“Distance education is typically a learning system with little to no in person interaction between teachers and students. Online learning on the other hand typically involves interactions between teachers and students using any of a variety of internet-based technologies facilitate student-teacher and student-student communication” (Marjerison et al. 2021: 2). Although classifications and developments of e-learning are out of the scope of this study, it should be mentioned that the College has implemented a synchronous online type of e-learning via the Microsoft Teams platform.

E-learning has garnered considerable attention from many accounting education scholars since the introduction of
computers, networks, and the internet. However, most of distance education and/or online learning studies were concerned with either assessing the perception of accounting students or with comparing the academic performance of two different groups of accounting students: one group using a traditional system of learning and the other group using an online or blended system of learning. In contrast, the present study compared the academic performance of the same group of accounting students who took advantage of using two different learning systems, traditional and online. Besides, the outcomes of former studies have not provided strong and consistent evidence regarding the impact of online learning on accounting students’ performance, which motivates conducting further research in this area.

Whether the implementation of online learning during the pandemic has affected accounting students’ performance at the College or not, is questioned in this study. Accordingly, the primary purpose of this study would be to empirically assess the impact of online learning on accounting students’ performance.

The study tracked 143 accounting students (71 male and 72 female) who were enrolled before the pandemic (fall/traditional learning semester 2019/2020) and during the pandemic (spring/blended learning semester 2019/2020, summer/online learning semester 2019/2020, and fall/online learning semester 2020/2021). The study compared the academic performance of these students before the pandemic (fall/traditional learning semester 2019/2020) with their performance during the pandemic (fall/online learning semester 2020/2021). It assessed the impact and association between the learning systems (class delivery models) and the academic performance of accounting students. The response variable was accounting students’ performance measured in terms of the semester’s grade point average (semester GPA) before and during the pandemic. The explanatory variable was the learning systems (traditional learning and online learning). A linear regression model (Ordinary Least Squares/OLS), correlation, and t-tests were employed to test the study’s hypotheses. The results indicate that there was a statistically significant difference between accounting students’ performance before the pandemic and their performance during the pandemic. Accounting students’ performance during the pandemic was better than their performance before the pandemic, which can be interpreted as students are better off utilizing online learning than using traditional learning. The results also indicate that there was a statistically significant association between the learning systems and accounting students’ performance which explained the significant impact of the learning systems on accounting students' performance.

While the findings of former studies have not provided strong and consistent evidence regarding the impact of online learning on accounting students’ performance, the outcome of the current study promotes the findings of many former studies that found e-learning significantly impacts accounting students' performance (e.g., Dowling, 2003; Williams and Kollar, 2020; Meade and Parthasarathy, 2020; Krasodomska and Godawska, 2020). Moreover, the outcome of the current study encourages the application of an online learning system as an alternative system to the traditional learning system as accounting students are better off utilizing online learning than using traditional learning. Furthermore, many accounting educators in the GCC (Gulf Cooperation Council) countries including Kuwait believe that the future of accounting education started with the pandemic, and there is no way back (Sarea et al., 2021).

The value of this study is fourfold. Firstly, this study attempts to address some of the shortfalls in the existing local and regional remote (distance) accounting education literature resulting from the scarcity of prior studies in this area of research, as e-learning is still in its infancy in most of the developing world including Kuwait (Al-Hunaiyyan et al., 2021). Secondly, this study attempts to provide additional empirical evidence for the purpose of harmonization of international accounting education; consequently, it is expected to serve as a base for future comparative studies in this area of research. Thirdly, this study is differentiated from former studies by comparing the academic performance of the same group of accounting students who took advantage of using two different learning systems, traditional and online; unlike former studies that compared the academic performance of two different groups of accounting students: one group using a traditional system of learning and the other group using an online or blended system of learning. Although being different does not necessarily mean being better, this dissimilarity adds a new dimension to the former accounting education studies in this area. This could also avoid any potential confounding effects or any statistical biases resulting from any disparity in students’ abilities and efforts that might affect the current study's findings. Fourthly, this study endeavours to improve the level of accounting education outcomes of the College – a major provider of accounting education in Kuwait – by considering the implications of this study's findings on practical implementations of teaching delivery methods in the future, and where any attempt to improve accounting education programs should be considered an indispensable effort that will reflect positively on the Kuwaiti accounting profession. Respectively, it is strongly believed that this study contributes remarkably to the existing literature on remote (distance) accounting education, especially in developing countries including Kuwait, by empirically supporting the theoretical expectation of the impact of online learning on the academic performance of accounting students.

The rest of the paper is structured into four sections. The following section is the literature review and hypotheses formulation section, which reviews earlier related studies that provide a framework for this study and its hypotheses.
Followed by section three that is the research methodology section, which describes the data collection and data processing procedures adopted in this study. The findings are then presented and discussed in section four. Lastly, section five outlines the main conclusions and implications, as well as notes the study's limitations and provides insights for future studies.

2. Literature Review and Hypotheses Formulation

The application of e-learning has become in high demand in accounting education since the appearance of computers, network technologies, and the internet (e.g., Sahoo & Swain, 2020; Sarea et al., 2021). Evidence from accounting education literature is replete regarding this area of research, especially in developed countries. Yet, the use of Information and Communication Technologies and the implementation of e-learning was still in its infancy in Kuwait before the pandemic (Al-Hunaiyyan et al., 2021). Since the primary purpose of this study was to assess the impact of online learning on accounting students’ performance, this section will briefly examine the findings of existing research that are associated with the primary purpose of this study, which provides the needed background to formulate the current research hypotheses. To achieve this purpose, this section is divided into four subsections as follows:

2.1 Studies Related to Online Students' Performance

E-learning has progressively garnered considerable attention from many accounting education scholars since the current century commenced. Dowling et al. (2003) examined the association between the learning outcome of two teaching systems (traditional and hybrid) in an information system course and found that the academic performance was higher for accounting students who studied under a hybrid system. On the contrary, Keller et al. (2009) compared accounting students’ performance in two sections of an introductory managerial accounting course (traditional section/hybrid section) and found that academic performance was not significantly associated with the class delivery method (traditional or hybrid). Du (2011) found that although the blended teaching system did not directly improve the student final performance in the first course in accounting, it improved the student performance through in-class activities after controlling for some factors. Morris et al. (2015) compared the performance of students who were exposed to technology-based pedagogy with the performance of those who were not and found that technology-based pedagogy positively affects students’ performance over the long term in the first financial accounting course. In a different way of comparison, Morgan (2015) compared between CPA exam outcomes of two types of accounting programs (traditional and online) and found that online accounting programs had a lower average CPA pass rate than traditional face-to-face programs.

After the pandemic transition, Williams and Kollar (2020) found that the overall learning performance of the students enrolled in managerial accounting and auditing courses during the Spring semester of 2020 (blended semester due to the pandemic) was higher when compared to prior years of traditional instruction. Meade and Parthasarathy (2020) found that students who interacted more with both the instructor and content (video viewing) outperformed all other students on the final exam of an introductory managerial accounting course, and students who interacted more with content (video viewing) and less with the instructor also did well on the final exam of the same course. Similarly, Krasodomska and Godawska (2021) found that students’ engagement in e-learning had a positive effect on performance when they examined the relationship between students’ engagement in a blended international accounting course and their performance.

2.2 Studies Related to Online Students’ Perceptions

Almarabeh (2014) examined students’ perception of e-learning based on the Technology Acceptance Model in Jordan and found that accounting students were highly qualified and accepting of the e-learning system. Delaney et al. (2015) found that there was no relationship between prior accounting knowledge and perceptions of blended learning; however, it was found that although prior computer experience was positively related to perceptions of blended learning at the beginning of the semester, it was not related to perceptions on blended learning at the end of the semester. Grabskinska et al. (2015) investigated the determinants of students' overall evaluation of blended learning and students’ perception of three blended accounting courses in Poland and found that blended learning is positively perceived by students.

During the pandemic, Raunaq et al. (2021) investigated Indonesian accounting students’ perception of their online extensive-reading and found that students showed a positive response towards the use of extensive-reading in online learning. Likewise, Howshigan and Nadesan (2021) examined accounting students’ perceptions of online learning in Sri Lanka and found that students were satisfied with online learning; however, they preferred face-to-face learning more.
Alshurafat et al. (2021) examined some factors that impact the perceptions of accounting students on applying an online learning system in Jordan and found that social trust influences the perceived usefulness and perceived ease of applying online learning. Irzawati (2021) investigated the challenges and opportunities of online learning implementation from Indonesian students’ perspectives, with accounting students among them, and found that students believed that online learning potentially provided both challenges and opportunities.

2.3 Other Related Studies

Lento et al. (2017) found that female accounting faculty members perceived student academic dishonesty to be more significant than male accounting academics and documented some differences in how male and female accounting faculty members respond to known incidences of academical dishonest behaviour. Golden and Kohlbeck (2020) examined the effectiveness of using a paraphrased test-question bank to reduce cheating on online exams in three online auditing courses and found that when students, faced with a paraphrased test-question bank, were not able to easily find the answer on the internet because the question did not exist in a verbatim form online. Heiser and McArthur (2020) evaluated accounting faculty members’ perception of the quality of online accounting education in the USA and concluded that reducing or eliminating dishonesty and cheating on exams and assignments in online courses could possibly improve the delivery of those courses.

Sarea et al. (2021) explored the effect of the pandemic on accounting education in the Gulf Cooperation Council countries and found that accounting educators had a positive perception toward the influence of the pandemic on the transformation of accounting education into the digital era and that there is no way back. Ramachandra and Wells (2021) found that students were severely challenged in sense-making with conceptual, application, and judgement-related issues and understanding of administrative requirements of an accounting conversion master’s degree in New Zealand during the pandemic lockdown. Liu and Zainuddin (2021) studied the extrinsic and intrinsic motivational factors that affect accounting students’ acceptance behaviour towards the online learning component of a blended learning course in Malaysia and found that the perceived value appeared to be the most influential factor while the perceived ease of use was not influential.

In light of the foregoing literature review, it is visible that remote (distance) accounting education studies relating to the academic performance of accounting students have not been primarily conducted locally or regionally and the outcomes of these studies have not provided strong and consistent evidence. The inconclusive results of these studies coupled with the scarcity of prior local and regional studies have consequently encouraged further research in this area. Moreover, all the above studies compared the academic performance of two different groups of accounting students: one group using a traditional system of learning and the other group using an online or blended system of learning, unlike the current study that compares the academic performance of the same group of accounting students who took advantage of using two different learning systems, traditional and online. This dissimilarity adds a new dimension to the former accounting education studies in this area of research. Correspondingly, this study contributes remarkably to the existing body of knowledge in this area of research, especially in developing countries including Kuwait, by empirically supporting the theoretical expectation of the impact of online learning on the academic performance of accounting students. Evidently, there is room for this study’s type of research within the body of knowledge of accounting students’ online learning performance.

Considering the foregoing literature review and given the data available for this study, the following testable hypotheses will be formulated in the next part of this section.

2.4 Hypotheses Formulation

The present study hypothesized that accounting students’ performance would be affected by implementing online learning. This statement needs to be empirically examined; if this statement is true then the academic performance of accounting students during the pandemic (online learning) would be different from their academic performance before the pandemic (traditional learning). For the purpose of this study, the semester’s grade point average – semester GPA of each student before and during the pandemic were utilized to measure the students’ academic performance; correspondingly, the first null hypothesis was formulated:

\[ H_{01} \text{: There is no significant difference between the academic performance of accounting students utilizing an online learning system and their academic performance using a traditional learning system.} \]

The current study also hypothesized that the academic performance of accounting students would be impacted by the learning systems (traditional and online). Accordingly, it is trusted that examining the impact of learning systems (class delivery models) on the academic performance of accounting students is vital to the present study; consequently, the second null hypothesis was formulated:
H20: Learning systems (traditional and online) do not significantly impact the academic performance of accounting students.

3. Research Methodology

The College is a major provider of accounting education in Kuwait that is run by a public authority, which was established in 1982 to provide vocational education and training. At the present time, 1021 accounting students (543 male and 478 female) are enrolled during the fall semester of the 2020/2021 academic year. It is the only public provider of a two-year diploma degree in accounting in Kuwait, where studying takes place in traditional classrooms or in a face-to-face environment. Nonetheless, this had to be changed during the pandemic, where studying had become online applying the Microsoft Teams platform. Education in the College is based on a credit-hours or courses system where studying lasts for two academic years. Each academic year is divided into a fall, spring, and summer semester. Students who major in accounting must successfully complete 68 credit-hours with a minimum accumulative GPA of 2.00 points (out of 4.00 points) in order to graduate from the College.

The subjects of this study were 143 accounting students (71 male and 72 female) randomly designated. All subjects were enrolled before the pandemic (fall/traditional learning semester 2019/2020) and during the pandemic (spring/blended learning semester 2019/2020, summer/online learning semester 2019/2020, and fall/online learning semester 2020/2021). The fall semester of 2019/2020 was normal and took place between 8/9/2019 and 28/12/2019 using a traditional learning system. The spring/blended semester took place between 12/1/2020 – 29/2/2020 using a traditional learning system and then was suspended until 9/8/2020. Preparations for transiting to online learning in order to resume the rest of the semester took place during the suspended period. After that, the spring semester was recommenced online until its end on 8/10/2020. The summer semester took place between 11/10/2020 and 3/12/2020 as online learning. The fall semester of 2020/2021 took place between 6/12/2020 and 1/4/2021 as online learning.

The study compared the academic performance of accounting students before the pandemic (fall/traditional learning semester 2019/2020) with their performance during the pandemic (fall/online learning semester 2020/2021). It assessed the impact and association between the learning systems and the academic performance of accounting students. The response variable was accounting students’ performance measured in terms of the semester’s grade point average – semester GPA (0.00 – 4.00 points) before and during the pandemic. The explanatory variable was learning systems (0 traditional; 1 online).

Statistical techniques including correlation and regression analysis were used as a methodology in the present study. Data were drawn from each student’s academic record which is accessible through the College’s registration system and then was analyzed using Statistical Package for Social Sciences (SPSS). A descriptive statistic was used to describe the study’s findings. An independent-sample test and a paired-sample test were employed to examine the significance of the performance difference between accounting students’ performance before and during the pandemic in order to test the first null hypothesis to determine if it could be accepted or rejected. Subsequently, a correlation analysis was conducted to examine the relationship between the response variable and the explanatory variable. A linear regression model (Ordinary Least Squares/OLS) was also utilized to examine the impact of the explanatory variable on the response variable and to test the second null hypothesis to determine if it could be accepted or rejected.

4. Findings and Analysis

4.1 Descriptive Statistic

Table 1 presents the number of subjects in terms of total students, students’ gender, as well as the mean and standard deviation (SD) of students’ performance (semester GPA) before and during the pandemic. The total number of participants was 143 students. The number of male students was 71 students, and the number of female students was 72 students. Kuwaiti students were 120, while non-Kuwaiti students were 23. The students’ age ranged from 19 to 40 years old, where 41 students were under 21 years, and 102 students were above 21 years.

The students’ semester GPA before the pandemic (traditional learning) ranged from 0.63 to 4.00 points. The total students’ average semester GPA before the pandemic (mean ± SD) was 2.41175 ± 0.800219 out of a possible 4.00 points. The students’ GPA during the pandemic (online learning) ranged between 1.08 and 4.00 points. The total students’ average semester GPA during the pandemic (mean ± SD) was 2.30817 ± 0.718777, while the female students' average before the pandemic (mean ± SD) was 2.51389 ± 0.866041. The male students' average semester GPA during the pandemic (mean ± SD) was 3.00887 ± 0.586750, while the female students' average during the pandemic (mean ± SD) was 3.20375 ± 0.613995.
Table 1. Descriptive Statistic

<table>
<thead>
<tr>
<th></th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of Students</td>
<td>71</td>
<td>72</td>
<td>143</td>
</tr>
<tr>
<td>Kuwaiti</td>
<td>64</td>
<td>56</td>
<td>120</td>
</tr>
<tr>
<td>Non-Kuwaiti</td>
<td>7</td>
<td>16</td>
<td>23</td>
</tr>
<tr>
<td>Under 21 of Age</td>
<td>19</td>
<td>22</td>
<td>41</td>
</tr>
<tr>
<td>Above 21 of Age</td>
<td>52</td>
<td>50</td>
<td>102</td>
</tr>
<tr>
<td>Performance Mean</td>
<td>2.30817</td>
<td>2.51389</td>
<td>2.41175</td>
</tr>
<tr>
<td>Standard Deviation</td>
<td>0.718777</td>
<td>0.866041</td>
<td>0.800219</td>
</tr>
</tbody>
</table>

4.2 Analysis of Differences

Table 2 shows the degree and significance of difference between the performances before the pandemic (traditional learning) and during the pandemic (online learning) by employing an independent-sample test. The outcome of the t-test as assessed by Levene’s test for equality of variance shows that there was a statistically significant difference in mean performance between the semester GPA before and during the pandemic ($t = -8.280$, $p < .000$). The results presented in Table 2 suggest that accounting students mean semester GPA during the pandemic (online learning) was 0.695245 higher than before the pandemic (traditional learning) with a 95% confidence interval [-0.860513 to -0.529976].

While the independent-samples test determines whether there is a statistically significant difference between the means in two unrelated groups, the paired-samples test is used when interest is in the difference between two variables for the same subject that are separated by time, as is the case in this study. To corroborate the above result, a paired-samples test was then performed.

Table 2. Independent Samples Test

<table>
<thead>
<tr>
<th></th>
<th>t-test for Equality of Means</th>
<th>95% Confidence Interval of the Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F</td>
<td>Sig. (2-tailed)</td>
</tr>
<tr>
<td>GPA</td>
<td>10.511</td>
<td>.001</td>
</tr>
<tr>
<td>Equal variances assumed</td>
<td>-8.280</td>
<td>284</td>
</tr>
</tbody>
</table>
Table 3 also shows the degree and significance of difference between the semester GPA before the pandemic (traditional learning) and during the pandemic (online learning). The outcome of the t-test shows that there was a statistically significant difference in mean performance between the semester GPA before and during the pandemic ($t = -9.510$, $p < .000$). The results presented in Table 3 suggest that accounting students mean semester GPA during the pandemic (online learning) was 0.695245 higher than before the pandemic (traditional learning) with a 95% confidence interval {−0.839757− to 0.550732}. The difference in students’ performance was in favor of the online learning system. Consequently, the first null hypothesis was rejected since there was a significant difference between the academic performance of accounting students using an online learning system and their performance when using a traditional learning system.

4.3 Correlations Analysis

Assessing the relationship between the academic performance of accounting students, as measured in terms of their semester’s grade point average (semester GPA) and other factors investigated in this study, is believed to be essential to the current study. Correlation is a statistical measurement that measures the degree to which two or more variables are related. It is used to describe the strength and direction of the linear relationship between variables (Pallant, 2013). The correlation analysis reveals that there was a statistically significant association between the learning systems (class delivery models) and the academic performance of accounting students (together before and during the pandemic) with a significant and positive relationship ($r = .441$, $p < .000$).

4.4 Linear regression Analysis

Regression analysis is a method that involves identifying the relationship between the response variable and one or more of the explanatory variables. It allows to confidently determine which variables matter most, which to be ignored, and how these variables impact each other. Panel A of Table 4 presents the model summary that shows the $R$ (.441), the $R^2$ (.194), the adjusted $R^2$ (.192), and the standard error of the estimate (.709971). These measures indicate that the regression model is within the acceptable range.

Panel B of Table 4 presents an analysis of variance (ANOVA), which shows the sum of squares, the degrees of freedom, the mean square error, the $F$ ratio, and the significance level. It is evident from Panel B of Table 4 that the explanatory variable (learning systems) is highly significant in explaining the variation in students’ performance ($f = 68.565$, $p < .000$).

Table 4. Results of Regression Analysis

<table>
<thead>
<tr>
<th>Panel A: Model Summary</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>$R$</td>
<td>$R^2$</td>
<td>Adjusted $R^2$</td>
<td>Std. Error of the Estimate</td>
</tr>
<tr>
<td>1</td>
<td>0.441$^a$</td>
<td>0.194</td>
<td>0.192</td>
<td>.709971</td>
</tr>
</tbody>
</table>

Panel B: ANOVA$^b$

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>$F$</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>34.561</td>
<td>1</td>
<td>34.561</td>
<td>68.565</td>
<td>0.000$^a$</td>
</tr>
<tr>
<td>Residual</td>
<td>143.153</td>
<td>284</td>
<td>.504</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>177.713</td>
<td>285</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Panel C: Coefficients$^b$

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>$t$</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>B</td>
<td>Std. Error</td>
<td>$beta$</td>
<td>$t$</td>
<td>Sig.</td>
</tr>
<tr>
<td>2.412</td>
<td>.059</td>
<td>40.622</td>
<td>.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Learning Systems</td>
<td>.695</td>
<td>.084</td>
<td>.441</td>
<td>8.280</td>
<td>.000</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Learning System.
b. Dependent Variable: Performance.
Panel C of Table 4 presents the $\beta$ coefficients, the $t$-values, the significance, and the variance inflation factor (VIF) as well as Tolerance. According to the regression results presented in Panel C of Table 4, the coefficient estimate of the explanatory variable (learning systems) is significantly and positively associated with the response variable (students’ performance). The standardized coefficient $\beta$ presented in Panels C of Table 4 shows that learning systems have a strong influence on students’ performance ($\beta = .441$, $t = 8.280$, $p < .000$).

This finding is inconsistent with the null hypothesis that learning systems do not significantly impact the academic performance of accounting students. Subsequently, the second null hypothesis was rejected.

Although this study is unlike former studies which compared the academic performance of two different groups of accounting students, the outcome of this study promotes the findings of Dowling et al. (2003), Williams and Kollar (2020), Meade and Parthesarathy (2020), and Krasodomska and Godawska (2020) who found that e-learning significantly impacts students’ performance. However, the result of this study is in disparity with Keller et al. (2009) and Morgan (2015) who concluded that students’ performance is not significantly associated with class delivery methods.

While the current study was performed during extraordinary circumstances in terms of place and time (the COVID-19 pandemic), its findings reflect the significance of learning systems (class delivery models) on the academic performance of accounting students. Likewise, the findings of the current study might open the door for further local and regional online learning studies as online learning has become a reality in this area of the world. Accordingly, this study makes a significant contribution to the existing body of accounting education literature.

5. Summary and Conclusions

The aim of this study was to empirically assess and document the impact of online learning on the academic performance of accounting students. To achieve this aim, the study compared the academic performance of a group of accounting students utilizing online learning during the COVID-19 pandemic with their performance using traditional learning before the pandemic. The results indicate that there was a statistically significant difference between accounting students’ performance before the pandemic and their performance during the pandemic. The results also indicate that there was a statistically significant association between learning systems (class delivery models) and accounting students’ performance explaining the superiority of the academic performance of accounting students utilizing online learning over the performance of the same group of students using traditional learning and showing the significant impact of learning systems on accounting students’ performance.

The results of this study reflect the significance of learning systems (class delivery models) on the academic performance of accounting students. Correspondingly, the study’s findings have several practical implications for decision-makers and academic researchers. For the decision-makers, this research is timely, as online learning system has been temporarily used and the return to traditional learning system is almost definite, these findings would provide them with valuable initial insight into how to consider making online learning a permanent system of learning at the College or initiate a new online learning program that goes along with the existing program. For academic researchers, these findings would serve as a base for comparative future studies in this area of research. Another potential avenue for future research is to re-examine the impact of online learning on the academic performance of the same group of students over separate times in different educational environments.

The generalizability of the current study’s findings is a matter of concern since the sample was comprised of a group of accounting students from one educational institution alone. Likewise, the use of an online learning system has been applied during the COVID-19 pandemic, where students had to stay home for a longer time as curfew and lockdown had been imposed during that period, which might make students study more than usual. Nonetheless, despite these limitations, this study makes a significant contribution to the existing body of accounting education literature.

References


